

Effective 5/10/2016

17C-1-402 Taxing entity committee.

- (1) The provisions of this section apply to a taxing entity committee that is created by an agency for:
- (a) a post-June 30, 1993, urban renewal project area plan or economic development project area plan;
 - (b) any other project area plan adopted before May 10, 2016, for which the agency created a taxing entity committee; and
 - (c) a community reinvestment project area plan that is subject to a taxing entity committee.
- (2)
- (a)
 - (i) Each taxing entity committee shall be composed of:
 - (A) two school district representatives appointed in accordance with Subsection (2)(a)(ii);
 - (B)
 - (I) in a county of the second, third, fourth, fifth, or sixth class, two representatives appointed by resolution of the legislative body of the county in which the agency is located; or
 - (II) in a county of the first class, one representative appointed by the county executive and one representative appointed by the legislative body of the county in which the agency is located;
 - (C) if the agency is created by a municipality, two representatives appointed by resolution of the legislative body of the municipality;
 - (D) one representative appointed by the State Board of Education; and
 - (E) one representative selected by majority vote of the legislative bodies or governing boards of all other taxing entities that levy a tax on property within the agency's boundaries, to represent the interests of those taxing entities on the taxing entity committee.
 - (ii)
 - (A) If the agency boundaries include only one school district, that school district shall appoint the two school district representatives under Subsection (2)(a)(i)(A).
 - (B) If the agency boundaries include more than one school district, those school districts shall jointly appoint the two school district representatives under Subsection (2)(a)(i)(A).
 - (b)
 - (i) Each taxing entity committee representative described in Subsection (2)(a) shall be appointed within 30 days after the day on which the agency provides notice of the creation of the taxing entity committee.
 - (ii) If a representative is not appointed within the time required under Subsection (2)(b)(i), the board may appoint an individual to serve on the taxing entity committee in the place of the missing representative until that representative is appointed.
 - (c)
 - (i) A taxing entity committee representative may be appointed for a set term or period of time, as determined by the appointing authority under Subsection (2)(a)(i).
 - (ii) Each taxing entity committee representative shall serve until a successor is appointed and qualified.
 - (d)
 - (i) Upon the appointment of each representative under Subsection (2)(a)(i), whether an initial appointment or an appointment to replace an already serving representative, the appointing authority shall:
 - (A) notify the agency in writing of the name and address of the newly appointed representative; and

- (B) provide the agency a copy of the resolution making the appointment or, if the appointment is not made by resolution, other evidence of the appointment.
- (ii) Each appointing authority of a taxing entity committee representative under Subsection (2)(a)(i) shall notify the agency in writing of any change of address of a representative appointed by that appointing authority.
- (3) At a taxing entity committee's first meeting, the taxing entity committee shall adopt an organizing resolution that:
 - (a) designates a chair and a secretary of the taxing entity committee; and
 - (b) if the taxing entity committee considers it appropriate, governs the use of electronic meetings under Section 52-4-207.
- (4)
 - (a) A taxing entity committee represents all taxing entities regarding:
 - (i) an urban renewal project area plan;
 - (ii) an economic development project area plan; or
 - (iii) a community reinvestment project area plan that is subject to a taxing entity committee.
 - (b) A taxing entity committee may:
 - (i) cast votes that are binding on all taxing entities;
 - (ii) negotiate with the agency concerning a proposed project area plan;
 - (iii) approve or disapprove:
 - (A) an urban renewal project area budget as described in Section 17C-2-204;
 - (B) an economic development project area budget as described in Section 17C-3-203; or
 - (C) for a community reinvestment project area plan that is subject to a taxing entity committee, a community reinvestment project area budget as described in Section 17C-5-302;
 - (iv) approve or disapprove an amendment to a project area budget as described in Section 17C-2-206, 17C-3-205, or 17C-5-306;
 - (v) approve an exception to the limits on the value and size of a project area imposed under this title;
 - (vi) approve:
 - (A) an exception to the percentage of tax increment to be paid to the agency;
 - (B) except for a project area funds collection period that is approved by an interlocal agreement, each project area funds collection period; and
 - (C) an exception to the requirement for an urban renewal project area budget, an economic development project area budget, or a community reinvestment project area budget to include a maximum cumulative dollar amount of tax increment that the agency may receive;
 - (vii) approve the use of tax increment for publicly owned infrastructure and improvements outside of a project area that the agency and community legislative body determine to be of benefit to the project area, as described in Subsection 17C-1-409(1)(a)(iii)(D);
 - (viii) waive the restrictions described in Subsection 17C-2-202(1);
 - (ix) subject to Subsection (4)(c), designate the base taxable value for a project area budget; and
 - (x) give other taxing entity committee approval or consent required or allowed under this title.
 - (c)
 - (i) Except as provided in Subsection (4)(c)(ii), the base year may not be a year that is earlier than five years before the beginning of a project area funds collection period.
 - (ii) The taxing entity committee may approve a base year that is earlier than the year described in Subsection (4)(c)(i).

- (5) A quorum of a taxing entity committee consists of:
 - (a) if the project area is located within a municipality, five members; or
 - (b) if the project area is not located within a municipality, four members.
- (6) Taxing entity committee approval, consent, or other action requires:
 - (a) the affirmative vote of a majority of all members present at a taxing entity committee meeting:
 - (i) at which a quorum is present; and
 - (ii) considering an action relating to a project area budget for, or approval of a finding of blight within, a project area or proposed project area that contains:
 - (A) an inactive industrial site;
 - (B) an inactive airport site; or
 - (C) a closed military base; or
 - (b) for any other action not described in Subsection (6)(a)(ii), the affirmative vote of two-thirds of all members present at a taxing entity committee meeting at which a quorum is present.
- (7)
 - (a) An agency may call a meeting of the taxing entity committee by sending written notice to the members of the taxing entity committee at least 10 days before the date of the meeting.
 - (b) Each notice under Subsection (7)(a) shall be accompanied by:
 - (i) the proposed agenda for the taxing entity committee meeting; and
 - (ii) if not previously provided and if the documents exist and are to be considered at the meeting:
 - (A) the project area plan or proposed project area plan;
 - (B) the project area budget or proposed project area budget;
 - (C) the analysis required under Subsection 17C-2-103(2), 17C-3-103(2), or 17C-5-105(2);
 - (D) the blight study;
 - (E) the agency's resolution making a finding of blight under Subsection 17C-2-102(1)(a)(ii)(B) or Subsection 17C-5-402(1)(c)(ii); and
 - (F) other documents to be considered by the taxing entity committee at the meeting.
 - (c)
 - (i) An agency may not schedule a taxing entity committee meeting on a day on which the Legislature is in session.
 - (ii) Notwithstanding Subsection (7)(c)(i), a taxing entity committee may, by unanimous consent, waive the scheduling restriction described in Subsection (7)(c)(i).
- (8)
 - (a) A taxing entity committee may not vote on a proposed project area budget or proposed amendment to a project area budget at the first meeting at which the proposed project area budget or amendment is considered unless all members of the taxing entity committee present at the meeting consent.
 - (b) A second taxing entity committee meeting to consider a proposed project area budget or a proposed amendment to a project area budget may not be held within 14 days after the first meeting unless all members of the taxing entity committee present at the first meeting consent.
- (9)
 - (a) Except as provided in Subsection (9)(b), each taxing entity committee shall meet at least annually during a project area funds collection period under an urban renewal, an economic development, or a community reinvestment project area budget to review the status of the project area.

- (b) A taxing entity committee is not required to meet in accordance with Subsection (9)(a) if the agency prepares and distributes on or before November 1 of each year a report as described in Section 17C-1-603.
- (10) Each taxing entity committee shall be governed by Title 52, Chapter 4, Open and Public Meetings Act.
- (11) A taxing entity committee's records shall be:
 - (a) considered the records of the agency that created the taxing entity committee; and
 - (b) maintained by the agency in accordance with Section 17C-1-209.
- (12) Each time a school district representative or a representative of the State Board of Education votes as a member of a taxing entity committee to allow an agency to receive tax increment, to increase the amount of tax increment the agency receives, or to extend a project area funds collection period, that representative shall, within 45 days after the vote, provide to the representative's respective school board an explanation in writing of the representative's vote and the reasons for the vote.
- (13)
 - (a) The auditor of each county in which an agency is located shall provide a written report to the taxing entity committee stating, with respect to property within each project area:
 - (i) the base taxable value, as adjusted by any adjustments under Section 17C-1-408; and
 - (ii) the assessed value.
 - (b) With respect to the information required under Subsection (13)(a), the auditor shall provide:
 - (i) actual amounts for each year from the adoption of the project area plan to the time of the report; and
 - (ii) estimated amounts for each year beginning the year after the time of the report and ending the time that each project area funds collection period ends.
 - (c) The auditor of the county in which the agency is located shall provide a report under this Subsection (13):
 - (i) at least annually; and
 - (ii) upon request of the taxing entity committee, before a taxing entity committee meeting at which the committee considers whether to allow the agency to receive tax increment, to increase the amount of tax increment that the agency receives, or to extend a project area funds collection period.
- (14) This section does not apply to:
 - (a) a community development project area plan; or
 - (b) a community reinvestment project area plan that is subject to an interlocal agreement.
- (15)
 - (a) A taxing entity committee resolution approving a blight finding, approving a project area budget, or approving an amendment to a project area budget:
 - (i) is final; and
 - (ii) is not subject to repeal, amendment, or reconsideration unless the agency first consents by resolution to the proposed repeal, amendment, or reconsideration.
 - (b) The provisions of Subsection (15)(a) apply regardless of when the resolution is adopted.

Amended by Chapter 350, 2016 General Session